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ABSTRACT

This ordinance establishes uniform school impact fees throughout Pasco County, Florida, and details the calculation, collection, administration, and expenditure of school impact fees imposed on new residential construction. The document identifies and reflects major provisions of the ordinance that were significantly modified. These changes pertain to: low income exclusions, the establishment of a school impact fee fund, appropriation of the school impact fees, and refund procedures. The document includes a memorandum that: (1) discusses development projections and student generation rates used in the impact fee calculations; (2) specifies each cost factor and level-of-service standard for the Pasco County school impact fees; and (3) examines implementation and administration of fees. (Contains 13 figures.) (GR)

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ED 474 202

School Impact Fees Ordinance

Pasco County, Florida

2001

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EF 005 811

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PASCO COUNTY, FLORIDA
INTEROFFICE MEMORANDUM

TO: Honorable Chairman and Members of the Board of County Commissioners

DATE: 02/22/01 FILE: CAO 01-3496

FROM: W. Elizabeth Blair
Assistant County Attorney

SUBJECT: Proposed School Impact Fee Ordinance, as amended. Final Public Hearing: 2/27/01 (9:30 a.m. - NPR)

REFERENCES: Introduction: 01/03/01 (9:30 a.m. - NPR)
LDRC/CORC: 01/25/01 (6:00 p.m. - NPR)
LDRC: 01/31/02 (6:00 p.m. - NPR) continued to: 02/07/01 (6:00 p.m. - NPR)
afordable Housing & Impact Fee Advisory Committee:
1/31/01 (3:00 p.m. - NPR) continued to: 02/07/01 (3:00 p.m. - NPR)
First Public Hearing: 02/13/01 (6:30 p.m. - DC)

It is recommended that the data herein presented be given formal consideration by the Board of County Commissioners.

DESCRIPTION AND CONDITIONS:

This is the final public hearing before the Board of County Commissioners on the proposed School Impact Fee Ordinance. The Ordinance establishes the following:

(1) uniform procedures for the imposition, calculation, collection, administration, and expenditure of school impact fees imposed on new residential construction; and

(2) facilitates the implementation of goals, objectives, and policies of the Pasco County Comprehensive Plan relative to ensuring that new residential construction contributes its fair share towards the cost of public school facilities reasonably necessitated by such new development; and

(3) ensures that new residential construction paying the school impact fee is reasonably benefited by the provision of the public school facilities built with the proceeds of school impact fees; and

(4) ensures that all applicable legal standards and criteria are properly incorporated into these procedures.

The County Attorney's Office has significantly modified some of the major provisions of the proposed School Impact Fee Ordinance since the first public hearing. This Office was required to do so in order to address the many issues recently raised by this Board, County Administration and staff, the School Board, the municipalities, and the Clerk of Courts. Because of the many changes, additions, and deletions to the language of the Ordinance, an underline-strike through version would have been unintelligible. Rather, attached to this memorandum is an amended proposed School Impact Fee Ordinance.

Those major provisions of the Ordinance that were significantly modified pertain to low income exclusions; the establishment of a School Impact Fee Fund; appropriation of the school impact fees; and refund procedures. A summary of those provisions as found in the amended proposed Ordinance follows.

Pursuant to the § 2.01, the County, the School Board and the Cities are not precluded by the Ordinance from entering into agreements which subsidize the school impact fees due from low income applicants. The School Board has generously offered to subsidize fully the school impact fees due from Habitat for Humanity home construction program within Pasco County. This section also creates a tracking mechanism in which an applicant receiving a subsidy from the School Board brings a School Board issued check to the County prior to the issuance of a certificate of occupancy or a final inspection is conducted. The County deposits such checks into the "School Impact Fee Fund" which shall be established as soon as is practicable after the adoption of this Ordinance.

The School Impact Fee Fund, pursuant to § 4.01, is created for the collection of the school impact fees. Further, by the 15th of every month the fees collected during the prior month will be transferred to the School Board. The School Board shall establish a specific account for the school impact fee monies, as described in § 4.02. The School Board shall provide a yearly report detailing the uses and expenditures of school impact fees. An auditor will review this report.

As the County will not retain for a significant amount of time the school impact fees collected, refunds shall be handled by the School Board, § 4.03.

The County Attorney's Office requests that the Board review the attached amended proposed School Impact Fee Ordinance and hold the final public hearing on this matter.

ALTERNATIVES AND ANALYSIS:

1. Listen to public comment, discuss the proposed Ordinance, adopt and authorize the Chairman's signature on same.

2. Listen to public comment, discuss the proposed Ordinance and do not adopt same.

3. Suggest an alternative course of action pertaining to the proposed School Impact Fee Ordinance.

RECOMMENDATION AND FUNDING:

The County Attorney's Office recommends alternative number one (1), that the Board adopt the proposed School Impact Fee Ordinance as amended, authorize the Chairman's signature on same, direct the Clerk to this Board, or his designee, to hand-deliver one (1) certified copy of the Ordinance to the Department of State in Tallahassee, Florida no later than 4:00 p.m. on February 28, 2001 so that it may be duly received and filed by the Department of State so that the effective date of the Ordinance is February 28, 2001 and to retain one (1) original, and to send one (1) certified copy to the County Attorney's Office, New Port Richey.

No funding is required for this item.

Attachments: Proposed School Impact Fee Ordinance
School Impact Fees Update Report dated January 24, 2001
Memorandum of February 14, 2001 from Paul Tischler

cc: Bipin Parikh, P.E., ACA, Development Services
(w/attachment, proposed ordinance)

Samuel P. Steffey, II, Administrator, Growth Management
(w/attachment, proposed ordinance)

Cynthia M. Jolly, P.E., Director, Development
(w/attachment, proposed ordinance)

Fredrick J. Lowndes, Administrator, Code Compliance/Zoning

(w/attachment, proposed ordinance)

BY COMMISSIONER _____ ORDINANCE NO. _____

AN ACT TO BE ENTITLED AN ORDINANCE AMENDING THE PASCO COUNTY, CODE OF ORDINANCES CHAPTER 78 ARTICLE II AS AMENDED TO ADOPT IMPACT FEE PROCEDURES FOR THE IMPOSITION, CALCULATION, COLLECTION, ADMINISTRATION AND EXPENDITURE OF SCHOOL IMPACT FEES TO BE IMPOSED ON NEW RESIDENTIAL CONSTRUCTION; PROVIDING A PURPOSE AND INTENT; PROVIDING DEFINITIONS; PROVIDING GENERAL PROVISIONS AND APPLICABILITY; PROVIDING FOR THE ESTABLISHMENT OF SCHOOL IMPACT FEE FUNDS; PROVIDING FOR THE APPROPRIATION OF SCHOOL IMPACT FEE FUNDS; PROVIDING FOR REFUNDS; PROVIDING FOR APPEALS; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION INTO THE PASCO COUNTY CODE; PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR MODIFICATION THAT MAY ARISE FROM CONSIDERATION OF THE ORDINANCE AT PUBLIC HEARING.

WHEREAS, the County is authorized to establish and impose School Impact Fees on new Residential Construction to finance new School Facilities necessitated by such new Residential Construction; and

WHEREAS, the County is experiencing rapid growth accompanied by accelerating growth in public school enrollment that leads to overcrowded School Facilities; and

WHEREAS, new Residential Construction has generated the need for School Impact Fees so that existing levels of school services will continue to be provided and so that future deficiencies in School Facilities will be prevented from occurring; and

WHEREAS, the District School Board of Pasco County has studied the necessity for and implications of the adoption of School Impact Fees; and

WHEREAS, the School Board has found and determined that School Impact Fees are appropriate for funding School Facilities; and

WHEREAS, the School Board has found and determined that most School Impact Fees will have certain common characteristics and, therefore, the School Board will benefit from the adoption and use of a uniform procedure for the imposition, calculation, collection, expenditure and administration of the School Impact Fees; and

WHEREAS, all moneys collected from School Impact Fees will be deposited in the School Impact Fee Fund which clearly identifies those monies as School Impact Fees; and

WHEREAS, while substantially all of the growth and development in the County has occurred within its unincorporated areas and will continue to occur in unincorporated areas over the next five (5) years, nevertheless it is desirable that all Cities or substantially all of the Cities within the County voluntarily participate in the School Impact Fee program by entering into an Intergovernmental Agreement with the County and the School Board; and

WHEREAS, the County shall enter into an Intergovernmental Agreement with the School Board subject to the terms of this Ordinance; and

WHEREAS, the County shall enter into an Intergovernmental Agreement with the School Board and the Cities subject to the terms of this Ordinance; and

WHEREAS, this Ordinance is consistent with the Pasco County Comprehensive Plan and the Intergovernmental Agreements with the School Board and the Cities shall be consistent with the Pasco County Comprehensive Plan.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PASCO COUNTY, FLORIDA, that the Pasco County Code of Ordinances, as amended, is hereby amended to create the following School Impact Fees procedures and implementation requirements.

ARTICLE I - GENERAL 1.01 Purpose and Intent.

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The purpose and intent of this Ordinance is:

A. To establish uniform School Impact Fees throughout the County and establish procedures for the imposition, calculation, collection, administration and expenditure of School Impact Fees imposed on new Residential Construction; and

B. To facilitate the implementation of the goals, objectives and policies of the Pasco County Comprehensive Plan relating to assuring that new Residential Construction contributes its fair share towards the costs of school facilities necessitated by such new Residential Construction; and

C. To ensure that new Residential Construction is reasonably benefited by the provision of the public School Facilities provided with the proceeds of School Impact Fees; and

D. To ensure that all applicable legal standards and criteria are properly incorporated in these procedures.1.02 Definitions.

The words or phrases used herein shall have the meaning prescribed in the current Pasco County Code of Ordinances or the Land Development Code except as otherwise indicated herein:

"Accessory Building or Structure" shall mean a detached, subordinate building, the use of which is clearly incidental and related to the use of the principal residential building or use of the land and which is located on the same lot as the principal residential Building or use.

"Administrator" means the County Administrator or his designee.

"Applicant" shall mean any person who files an application for a Building Permit, and/or a Certificate of Occupancy, and/or a mobile home tie-down permit and/or final inspection.

"Appropriation or to appropriate" shall mean an action by the School Board to identify specific School Facilities for which School Impact Fee may be utilized pursuant to this Ordinance.

"Appeal" shall mean any appeal of a determination made by the Administrator as allowed by § 3.07 of this Ordinance.

"Board" shall mean the Board of County Commissioners of Pasco County, Florida.

"Building" shall mean any permanent structure designed or built for the support, enclosure, shelter or protection of persons, chattels or property of any kind.

"Building Permit" shall mean the official document or certificate issued by the County or the Cities under the authority of ordinance or law, authorizing the commencement of construction of any Building, or parts thereof, as new Residential Construction.

"City or Cities" shall mean the cities of Dade City, New Port Richey, Port Richey, St. Leo, San Antonio and Zephyrhills.

"Comprehensive Plan" shall mean the Pasco County Comprehensive Plan inclusive of all its elements, goals, objectives, policies, maps and official amendments which have been adopted by the Board of County Commissioners pursuant to Chapter 163.3184, Florida Statutes.

"County" shall mean Pasco County, a political subdivision of the State of Florida.

"County Attorney" shall mean the Person appointed by the Board to serve as its counsel, or the designee of such person.

"Development" shall mean the carrying out of any building activity, the making of any material change in the use or appearance of any structure or land, the dividing of land into three or more parcels, including

any of the activities defined as "development" in § 380.04, Florida Statutes.

"Dwelling Unit" means a single unit providing complete independent living facilities for one (1) or more persons including permanent provisions for living, sleeping, eating, cooking, and sanitation.

"Encumbered" shall mean monies committed by contract or purchase order in a manner that obligates the County, the School Board, or the Cities to expend the Encumbered amount upon delivery of goods, the rendering of services or the conveyance of real property by a vendor, supplier, contractor or owner.

"Family" shall mean one (1) or more persons who live together in dwelling unit and maintain a common household.

"Land Development Code" shall mean the Pasco County Land Development Code, Ordinance No. 89-21, as amended, which is hereby incorporated by this reference.

"Mobile Home Dwelling Unit" or "Mobile Home" shall mean a structure, transportable in one or more sections, which is eight or more feet in width and which is built on an integral chassis, and designed to be used as a dwelling when connected to the required utilities, and includes the plumbing, heating, air-conditioning, and electrical systems contained therein.

"Multi-Family Dwelling Unit" shall mean a Building or a portion of a Building, regardless of ownership, containing more than one Dwelling Unit designed for occupancy by one family, where the units are attached and not customarily offered for rent for only one day. Multi-Family Dwelling Unit includes attached apartments and condominiums.

"Owner" shall mean the Person holding legal title to the real property upon which new Residential Construction is to be built.

"Person" shall mean a corporation, company, association, society, firm, partnership, a joint stock company, as well as an individual, state, all political subdivisions of state, or an agency or instrumentality thereof.

"Public Schools" shall mean all schools operated by law under the control of the School Board.

"Rational Nexus Test" shall mean the legal test established by the Florida Supreme Court, upon which all impact fee ordinances in Florida are based. This complex test of constitutionality, which has been explained in greater detail by various court opinions, requires, in summary, that in order to be constitutional, an impact fee ordinance must provide that:

a. the amount of impact fees charged bears a reasonable relationship to the cost of providing public facilities necessitated by new development; and

b. the impact fees collected are earmarked and spent to construct public facilities reasonably benefiting the new development paying the fee.

"Residential" or "Residential Use" means Multi-Family Dwelling Units, Mobile Homes or Single-Family Detached Houses as they are defined by this Ordinance.

"Residential Construction" shall mean the construction or establishment of a Residential Use that occurs after the effective date of this Ordinance.

"Restrictive Covenant" shall mean a provision in a deed limiting the use of the property by providing that no one under the age of 55 is permitted to permanently reside on the property.

"School Board" shall mean the District School Board of Pasco County, Florida; the body that operates, controls, and supervises all free public schools within the School District of Pasco County, Florida, as

authorized by Section 4(b) of Article IX of the Constitution of the State of Florida.

"School Board Attorney" shall mean the person appointed by the School Board to serve as its counsel, or the designee of such Person.

"School Facilities" shall mean those facilities of the school system including ancillary plants, auxiliary facilities , educational facilities, and educational plants (as defined by the State of Florida's "State Requirements for Education Facilities 1999", as amended) which a need is created for by new Residential Construction.

"School Impact Fee" shall mean an impact fee which is imposed on new Residential Construction in connection with and as a condition of the issuance of a Certificate of Occupancy or final inspection and which is calculated to defray all or a portion of the costs of the School Facilities required to accommodate the impact to the school system of that new Residential Construction, and which fee is applied to School Facilities which reasonably benefit the new Residential Construction. An "Impact Fee" means any impact fee established pursuant to § 2.01 of this Ordinance or an independent fee calculated and approved pursuant to § 3.03 of this Ordinance.

"School Impact Fee Fund" shall mean the separate special revenue fund created pursuant to § 4.01 of this Ordinance.

"School Impact Fee Schedule" means the impact fee amounts due and payable pursuant to § 2.01.B, as may be amended from time to time.

"School Impact Fee Study" shall mean the study by Tischler & Associates entitled "School Impact Fees", dated January 24, 2001 and as supplemented pursuant to § 1.07 of this Ordinance.

"School System" shall mean the school facilities which are used to provide instruction within the public schools operated by law under control of the School Board.

"Single-Family Detached House" shall mean a detached Dwelling Unit and which is not considered to be a mobile home as mobile home is defined by the State of Florida.

"Site Development Permit" shall mean a permit issued that allows the alteration of land in accordance with a development permit issued under Section 306 of the Pasco County Land Development Code.

"Superintendent" shall mean the chief administrative officer of the District School Board of Pasco County, or his designee.1.03 Rules of Construction.

For the purpose of the administration and enforcement of this Ordinance, unless otherwise stated in this Ordinance, the following rules of construction shall apply:

A. In case of any difference of meaning or implication between the text of this Ordinance and any caption, illustration, summary table, or illustrative table, the text shall control.

B. The word "shall" is always mandatory and not discretionary and the word "may" is permissive.

C. Words used in the present tense shall include the future; and words used in the singular shall include the plural and the plural the singular, unless the context clearly indicates the contrary; use of the masculine gender shall include the feminine gender.

D. The phrase "used for" includes "arranged for," "designed for," "maintained for," and "occupied for."

E. Unless the context clearly indicates the contrary, where a regulation involves two or more items, conditions, provisions, or events connected by the conjunction "and," "or" or "either . . .or," the conjunction shall be interpreted as follows:

1. "And" indicates that all the connected terms, conditions, provisions or events shall apply.

2. "Or" indicates that the connected items, conditions, provisions or events may apply singly or in any combination.

3. "Either . . .or" indicates that the connected items, conditions, provisions or events shall apply singly but not in combination.

F. The word "includes" shall not limit a term to the specific example but is intended to extend its meaning to all other instances or circumstances of like kind or character.

G. All time periods contained within this Ordinance shall be calculated on a calendar day basis, including Sundays and legal holidays.

H. The terms owner, developer, builder, or applicant shall be used interchangeably in reference to the Person responsible for abiding by the provisions of this Ordinance as this Ordinance applies in a given situation.1.04 Findings.

It is hereby ascertained, determined and declared:

A. That the School Board has adopted a resolution requesting that the County adopt a School Impact Fee Ordinance requiring that new Residential Construction contribute its fair share of the cost of capital improvements to the School System which are necessary to accommodate the growth resulting from such new Residential Construction.

B. That the School Board has determined that capital improvements to the School System are necessary in order to maintain current levels of service in order for new Residential Construction to be accommodated without decreasing the current levels of service.

C. That the School Board has determined that ad valorem tax revenue and other currently available revenues will not be sufficient to provide the capital improvements to the School System that are necessary to accommodate growth resulting from new Residential Construction.

D. That pursuant to Section 235.193(1), Florida Statutes, the School Board and the local governing bodies, including the County, should coordinate the planning of School Facilities with new Residential Construction.

E. That Section 163.3177, Florida Statutes, requires the County to adopt a Comprehensive Plan containing a capital improvements element that considers the need and location of public facilities within its jurisdiction and the projected revenue source that will be utilized to fund these facilities.

F. That the implementation of a School Impact Fee to require future growth to contribute its fair share of the cost of growth necessitated capital improvements to the School System is necessary and reasonably related to the public health, safety, and welfare of the people of Pasco County.

G. That providing School Facilities which are adequate for the needs of growth is in the general welfare of all residents of the County and constitutes a public purpose.

H. That the projected capital improvements to the School System and the allocation of projected costs between those necessary to serve existing development and those required to accommodate the School Facilities needs of new Residential Construction are presented in the School Impact Fee Study and calculated by the School Board, and such study is hereby approved and adopted by the County and such study is found to be consistent with the Comprehensive Plan of the County.

I. That an Intergovernmental Agreement between Pasco County and the Pasco County School Board

shall be executed as soon as is reasonably possible following the adoption of this Ordinance in order to ensure that School Impact Fees paid pursuant to this Ordinance will be earmarked to a separate fund, transferred to the School Board during the following year, and expended only to acquire capital facilities needed to accommodate growth resulting from new Residential Construction.

J. That an Intergovernmental Agreement shall be executed as soon as is reasonably possible between the County, the School Board and the Cities to assist in the implementation of this Ordinance.

K. That the establishment of a School Impact Fee is consistent with and is necessary for implementing the Pasco County Comprehensive Plan; necessary to ensure that Developments of Regional Impact are assessed for their impacts to the School System; authorized by Section 163.3202, Florida Statutes; and necessary to ensure coordination of new Residential Construction with the provision of School Facilities.

L. That the County, by the adoption of this Ordinance, does not intend to explicitly or implicitly assume any portion of the responsibilities of the State of Florida to provide for the School System, but only seeks to supplement funding of those growth-related capital improvements which have not been provided for by the State.

M. That after a three (3) year period from the Effective Date of this Ordinance, this Ordinance will be subject to review pursuant to § 1.07 herein.

N. That any deficiencies which currently exist in capacity of the School System capital improvements will be addressed by the School Board with revenues other than School Impact Fees.

O. That the Board considered the short and long term public and private costs and benefits of the proposed School Impact Fee Ordinance and the School Impact Fee Study and has determined that sufficient information has been provided by the School Board to enable the Board to act.

P. That the Board further finds that the provisions of this Ordinance are in compliance with the "Rational Nexus Test" established by the Florida Supreme Court, which is summarized in § 1.02.

1.05 Adoption of Impact Fee Study.

The Board hereby adopts and incorporates by reference the School Impact Fee Study by Tischler & Associates, Inc. entitled "School Impact Fees," dated January 24, 2001 and as supplemented pursuant to § 1.07 of this Ordinance.

1.06 Term.

This Ordinance shall remain in effect unless and until repealed, amended or modified by the Board in accordance with applicable State law and County ordinances and resolutions.1.07 Review.

A. This Ordinance and the Impact Fee Study may be reviewed by the Board, in consultation with the School Board, at least once every three (3) years. The purpose of this review is to demonstrate that this Impact Fee does not exceed reasonably anticipated costs associated with growth necessitated capital improvements. In the event the review of the Ordinance and Impact Fee Study required by this section alters or changes the assumptions, conclusions and findings of the School Impact Fee Study accepted by reference in § 1.05, then such study shall be amended and updated to reflect the assumptions, conclusions and findings of such reviews and the School Impact Fee shall be amended in accordance therewith.

B. The Administrator shall be assisted by the Impact Fee Advisory Committee as established by the Pasco County Board of County Commissioners pursuant to Resolution No. 88-245. In addition, for the purposes of review for this Ordinance, the Impact Fee Advisory Committee shall be joined by two (2) members of the School Board for a total of twelve (12) members. These said two members shall be in addition to any School Board members all ready serving on the Impact Fee Advisory Committee.

C. The initial and each subsequent review shall include all of the following that is to be compiled into a report:

1. Recommendations on amendments, if appropriate, to these procedures;

2. Proposed changes to the Pasco County Comprehensive Plan and/or an applicable Capital Improvements Program, including the identification of school facility projects anticipated to be funded wholly or partially with School Impact Fees;

3. Proposed changes to the School Impact Fee Schedule;

4. Proposed changes to level of service standards;

5. Proposed changes in the School Impact Fee calculation methodology;

6. Other data, analysis or recommendations as the Administrator may deem appropriate, or as may be requested by the Board.

D. The Administrator shall submit the report to the Board, which shall receive the report and take such actions as it deems appropriate which may include, but is not limited to, requesting additional data or analyses and holding public workshops and/or public hearings.

E. The failure to prepare or to submit a report as provided herein shall not affect the effectiveness or the administration of this Ordinance.

ARTICLE II - APPLICABILITY 2.01 Imposition.

A. Except as provided hereafter and except to the extent exempted by general or special law, all new Residential Construction occurring within the incorporated and unincorporated areas of the County shall be subject to the provisions of this Ordinance and the imposition of School Impact Fees.

B. Upon this Ordinance becoming effective, all new Residential Construction occurring within the County shall pay the following School Impact Fee according to the following School Impact Fee Schedule:

Single-Family Detached House $ 1,694 per Dwelling Unit

Mobile Home $ 1,187 per Dwelling Unit

All other new Residential Construction (including Multi-Family Dwelling Units) $ 722 per Dwelling Unit

C. The School Impact Fee shall be assessed at the time an application for a Building Permit is submitted. The School Impact Fee shall be paid prior to the issuance of a Certificate of Occupancy. Where a Certificate of Occupancy is not required the School Impact Fee shall be paid prior to final inspection.

D. Exemptions. An exemption must be claimed by the Applicant or it shall be waived. Payment of the School Impact Fee shall not apply to the following situations if the Applicant clearly demonstrates with competent substantial evidence to the Administrator one of the following:

1. New Residential Construction for which a completed application for Building Permit has been submitted to the Administrator prior to the effective date of this Ordinance.

2. Public facilities provided by the County, the Cities, the State of Florida or the Federal Government and all other public, quasi-public or private utilities, or any special service district shall be exempt from this Ordinance if such facility does not contain new Residential Construction.

3. Other Uses. No School Impact Fee shall be imposed on a use, development, project, structure, building, fence, sign or other non-residential construction activity that cannot result in an increase in the demand for school facilities. An Applicant who requests an exemption pursuant to this subsection for an activity not specifically enumerated herein shall request a determination from the Administrator that the activity does not result in an increase in a demand generator for School Facilities. An Applicant may appeal such a determination pursuant to § 3.07 of this Ordinance.

4. Alterations or Expansions. No School Impact Fee shall be imposed for alterations or expansions of a Dwelling Unit that exists on the effective date of this Ordinance where no additional Dwelling Units are created. However, where an alteration or expansion will create an additional Dwelling Unit, e.g., a single-family detached house altered to create two or more apartments, a School Impact Fee equivalent to the difference between the School Impact Fee amount for the existing use and the new use shall be due for each additional Dwelling Unit pursuant to the School Impact Fee Schedule in place at the time of the change in circumstances.

5. Accessory Buildings. No School Impact Fee shall be imposed for construction of Accessory Buildings or Structures that cannot create additional Dwelling Units.

6. Replacement of Dwelling Unit. No School Impact Fee shall be imposed for the replacement of a Dwelling Unit, in whole or in part, as long as the Owner can demonstrate that the same use existed at the time that this School Impact Fee Ordinance became effective. However, where a replacement will create a greater student demand generator, as defined in the School Impact Fee Study, e.g., a mobile home replaced by a single-family house, a School Impact Fee equivalent to the difference shall be due for the resulting Dwelling Unit pursuant to the School Impact Fee Schedule in place at the time of the change in circumstances.

7. Mobile Homes. No School Impact Fee shall be imposed for the issuance of a tie-down permit for a Mobile Home where the Applicant is able to demonstrate to the Administrator that a School Impact Fee has previously been paid for the lot upon which the Mobile Home is to be situated.

8. Dwelling Units for which a signed contract for the sale of such Dwelling Unit was executed prior to the effective date of this Ordinance. Such contracts must be produced, and accompanied by sworn and notarized affidavits from both the buyer and the seller stating that such contract was executed prior to the effective date of this Ordinance, to the County Administrator within thirty (30) days of the effective date of this Ordinance or the exemption shall be waived.

E. Waivers. School Impact Fees on new Residential Construction within communities and subdivisions providing housing for persons who are 55 years of age or older may be waived. New Residential Construction within communities and subdivisions meeting the requirements of 42 U.S.C. § 3607 will not be presumed to be waived from paying the School Impact Fee. For the School Impact Fee to be waived the following is required:

1. The County shall be informed at the time of platting that such community or subdivision is intended to provide housing for persons who are 55 years of age or older. Where platting has occurred prior to the effective date of this Ordinance, the County shall be informed at the time of the application for a Building Permit that the new Residential Construction for which the Building Permit is requested is intend to provide housing for persons who are 55 years of age or older; and

2. Prior to the issuance of a Certificate of Occupancy or, where a Certificate of Occupancy is not required, prior to final inspection a Restrictive Covenant limiting the use of the property by providing that no one under the age of 22 is permitted to permanently reside on the property shall be filed with the deed on the parcel for which the School Impact Fee waiver is sought; and

3. Prior to the issuance of a Certificate of Occupancy, or where a Certificate of Occupancy is not required, prior to final inspection, a copy of the recorded Restrictive Covenant shall be produced to the County in lieu of payment of the School Impact Fee. However, where a breach or dissolution of such Restrictive Covenant occurs, a School Impact Fee shall be due pursuant to the School Impact Fee Schedule in place at the time of the change in circumstances.

F. Alternative Form of Payment. Nothing herein precludes the School Board from entering into agreements with affordable housing providers to subsidize the School Impact Fee assessed by this Ordinance with Full Time Equivalency Student funds received from the State of Florida. The School Board desires and volunteers to fully subsidize the School Impact Fees due from the Habitat for Humanity Program within Pasco County. Nothing herein precludes the Cities, the County or the School Board from subsidizing, from non-ad valorem revenues, the School Impact Fee on behalf of any Applicant. Subsidies made by the School Board shall require that a check in an amount equivalent to the School Impact Fee due, made payable to Pasco Board of County Commissioners, be issued to the Applicant and received by the County, prior to the issuance of a Certificate of Occupancy or a final inspection conducted, for deposit into the School Impact Fee Fund. The Cities are required to take similar actions.

G. Effect of Payment of School Impact Fees on Other Applicable County Land Development Regulations:

1. The payment of School Impact Fees shall not entitle the Applicant to a Building Permit, Certificate of Occupancy, or a final inspection as such other requirements, standards and conditions are independent of the requirements for payment of a School Impact Fee.

2. Neither these procedures nor this Ordinance shall affect, in any manner, the permissible use of property, density/intensity of development, design and improvement standards or other applicable standards or requirements of the Pasco County Comprehensive Plan, the Pasco County Land Development Code, and the Pasco County Code of Ordinances which shall be operative and remain in full force and effect without limitation.

H. Any new Residential Construction which is determined to be waived from the payment of School Impact Fees but which, as a result of a change in circumstances, produces a Dwelling Unit not exempt pursuant to Subsection D hereto, shall pay the School Impact Fee imposed by Subsection A according to the Impact Fee Schedule in effect at such time as the change in circumstances occurs.

2.02 Affected Area.

A. School Impact Fee District. School Impact Fees shall be imposed on new Residential Construction within all of Pasco County not otherwise exempted. For purposes of this Ordinance, the entire County shall be considered one school impact fee district.

B. Types of Development Affected. These procedures shall apply to all new Residential Construction as herein defined that is not exempted, waived or subsidized pursuant to § 2.01.

ARTICLE III - PROCEDURES FOR IMPOSITION, CALCULATION AND COLLECTION OF SCHOOL IMPACT FEES3.01 Imposition.

The County shall calculate School Impact Fees at the time of Building Permit application. School Impact Fees shall be paid by the Applicant prior to issuance of a Certificate of Occupancy. Where a Certificate of Occupancy is not required for new or additional Residential Construction that is subject to this Ordinance, the School Impact Fee shall be paid prior to final inspection.

Calculation.

A. Upon receipt of a complete application for a Building Permit, the Administrator shall determine (a) whether it is a residential or non-residential use and (b) the number of new Dwelling Units.

B. After making these determinations, the Administrator shall calculate the applicable School Impact Fee by multiplying the number of Dwelling Units created by the new Residential Construction by the appropriate School Impact Fee amount pursuant to the School Impact Fee Schedule, incorporating any applicable offsets and/or credits. If the Applicant has requested an offset and/or credit pursuant to § 3.04 of this Ordinance, that offset and/or credit shall be calculated as set forth therein and subtracted from the otherwise applicable School Impact Fee if such offset and/or credit applies.

C. An Applicant may request at any time a non-binding estimate of School Impact Fees due for a particular development, however, such estimate is subject to change when a complete application for a Building Permit for new Residential Construction is made.

D. School Impact Fees shall be calculated based on the School Impact Fee Schedule, pursuant to § 2.01, in effect at the time of the County's receipt of a completed Building Permit application except where provided for in this Ordinance.

3.03 Independent Fee Calculation.

A. Applicant Fee Study. If an Applicant opts not to have the School Impact Fee determined according to the School Impact Fee Schedule, then the Applicant shall prepare and submit to the Superintendent and the Administrator an Independent Fee Calculation Study for the new Residential Construction for which a Building Permit(s) is sought. The application fee for the Independent Fee Calculation shall be set by resolution.

B. The Independent Fee Calculation Study shall follow the prescribed methodologies and formats used in the School Impact Fee Study, prepared by Tischler and Associates, Inc., dated January 24, 2001 and as supplemented pursuant to § 1.07 of this Ordinance. The student generation and/or education impact documentation submitted shall show the basis upon which the Independent Fee Calculation was made.

C. The proposed Independent Fee Calculation Study shall be submitted to the Administrator who shall, after consultation and review of the Independent Fee Calculation Study with the Superintendent and any consultant if one has been retained, mail a written determination to the Applicant within sixty (60) calendar days of a completed submittal as to whether such calculation complies with the requirements of this section. A Certificate of Occupancy shall not be issued or final inspection conducted in the interim.

D. The Superintendent and the Administrator shall consider the documentation submitted by the Applicant but they are not required to accept such documentation if it is deemed to be incomplete, inaccurate or unreliable. The Superintendent and/or the Administrator may in the alternative, require the Applicant to submit additional or different documentation for consideration.

E. If the Independent Fee Calculation Study is determined to be acceptable by the Superintendent and the Administrator, then the Applicant shall pay the Independent Fee Calculation School Impact Fee amount in lieu of an amount based upon the School Impact Fee Schedule.

F. If the Independent Fee Calculation Study is determined to be unacceptable, then the Independent Fee Calculation shall be rejected. Such rejection shall be in writing and set forth the reasons therefore and shall be provided to the Applicant by certified mail. The Applicant shall pay a School Impact Fee based upon the School Impact Fee Schedule in effect at the time of rejection.

G. The Applicant shall have thirty (30) calendar days from the receipt of written notification of rejection to request a hearing pursuant to § 3.07 of this Ordinance. A Certificate of Occupancy shall not be issued or a final inspection conducted in the interim.

3.04 Offsets and Credits.

A. Offsets. Offsets against the amount of an School Impact Fee due from new Residential Construction may be provided for the donation of land and/or the provision by an Applicant of School Facilities if such land or facilities assist in meeting the demand generated by the new Residential Construction and if either (a) the costs of such land or School Facilities have been included in the School Impact Fee calculation methodology or (b) the land donated or facility provided is determined by the Administrator and the Superintendent to be a reasonable substitute for the School Impact Fee due. Offsets are not retroactive to include donations of land made prior to the effective date of this Ordinance.

B. Requests for offsets shall be submitted at the time of filing the Site Development Permit application. The request for an offset shall be accompanied by relevant documentary evidence establishing the eligibility of the Applicant for the offset. When a request for an offset is received, the Administrator shall:

1. calculate the applicable School Impact Fee without the offset; and

2. shall then determine, after consultation with the Superintendent whether an offset may apply and, if so, the amount of the offset;

3. the offset shall then be applied against the School Impact Fee due; provided, however, that in no event shall an offset be granted in an amount exceeding the School Impact Fee due.

C. No donations of land and/or the provision of School Facilities by an Applicant will occur without the formal approval of the School Board.

D. The amount of the offset shall be the value of the donated land determined by:

1. 115% of the most recent assessed value by the Pasco County Property Appraiser; or

2. By such other appropriate method as the School Board may have accepted prior to the effective date of this Ordinance for particular land conveyances and/or School Facility improvements; or

3. At the option of the Applicant, by fair market value established by private MAI appraisers acceptable to the School Board and the County.

E. For donations required pursuant to a Development Permit, the date of valuation shall be the date of conveyance of the site unless the developer, the Superintendent, and the Administrator agree to another date of valuation. For voluntary donations, the date of valuation shall be as agreed by the developer, the Superintendent, and the Administrator. If the appraisal does not conform to the requirements of this Ordinance and the applicable administrative regulations, the appraisal shall be corrected and resubmitted.

F. The offset shall be granted at such time as the property which is the subject of the donation has been conveyed to and accepted by the School Board. No Certificates of Occupancy shall be issued or, where a Certificate of Occupancy is not required, any final inspections conducted until such property is conveyed to the School Board. To convey land to the School Board the following provisions shall be met at no cost to the School Board and all documents shall be in a form approved by the School Board Attorney:

1. The delivery to the School Board of a complete and current abstract of title or a title insurance commitment to insure said property for the amount equal to the value of the offset; and

2. The delivery to the School Board or the title insurance agent, of a deed, in appropriate form, with sufficient funds for recording same based upon the agreed value of the property; and

3. The escrow of taxes for the current year pursuant to Chapter 196 Florida Statutes or the payment of said taxes for the year; and

4. The issuance of a title insurance policy subsequent to recording of the deed and escrow of taxes; and

5. Any and all other documents reasonably required by the School Board Attorney.

G. Credits. Any Applicant or successor in interest that was required pursuant to a County Development Order or Ordinance, to reserve or donate or committed to donate land for a public school site, prior to the effective date of this Ordinance, may be entitled to a credit provided that the reserved site is developable in accordance with School Board criteria and acceptable to the School Board. A credit determination shall be requested of both the Superintendent and the Administrator within thirty (30) days after the effective date of this Ordinance. The value of such credit shall be based upon the value of the reserved or donated property at the time of conveyance. The method of determining the approved value of the land shall be in accordance with the appraisal method set forth in Subsection D of this Section. In the event that the School Board refuses the site, the County shall release the

reserved or donated site within one hundred and twenty (120) days after being informed of the School Board's determination. School Impact Fees shall be then be assessed pursuant to § 2.01.

H. Failure to apply for the offset or credit within the time period required shall be deemed a waiver of the offset or credit, regardless of transfer of title to such lands.

I. Offsets and credits for donations of land and/or the provision of School Facilities, where such land or facilities are located within the boundaries of the Cites, shall not occur without the formal approval of the Cities, the School Board and the County.

3.05 Payment/Collection.

A. Except as otherwise provided in this Ordinance, an Applicant shall pay the School Impact Fees as set forth in § 2.01, School Impact Fee Schedule, unless:

1. The Applicant is determined to be entitled to a full offset; or

2. The Applicant is determined to not be subject to the payment of School Impact Fees pursuant to § 2.01 D
or E.

B. The Administrator, or the appropriate official within the Cities, shall collect the School Impact Fee prior to the issuance of a Certificate of Occupancy for the new Residential Construction. Where a Certificate of Occupancy is not required the School Impact Fee shall be paid prior to the final inspection.

C. Any School Impact Fee collected by the County shall be held separate and distinct from all other revenues in the School Impact Fee Fund and shall be transferred to the School Board during the following year.

D. Any School Impact Fee collected by the Cities shall be held separate and distinct from all other revenues in an account similar to the County's School Impact Fee Fund and shall be transferred to the School Board by the 15th day of the following month.

E. The payment of the School Impact Fee shall be in addition to all other fees, charges or assessments due for the issuance of a Building Permit, a Certificate of Occupancy, and a final inspection.

F. The obligation for payment of the School Impact Fee shall run with the land.3.06 County Enforcement

The Administrator is specifically authorized to take any and all steps and actions that are legally available to the County, including any court proceedings as are authorized by law, against any person who fails, neglects or refuses to pay a School Impact Fee as required by § 2.01. Knowingly furnishing false information to the Administrator or other official in charge of the administration of this Ordinance on any matter relating to the administration of this Ordinance shall constitute a violation of this Ordinance. Any violation of this Ordinance is subject to the provisions of Pasco County Ordinance No. 00-05 and shall be considered a Class VI violation. Each act in violation of this Ordinance shall be considered a separate violation for the purpose of assessing penalties.

3.07 Appeals.

A. An Applicant who is required to pay a School Impact Fee pursuant to § 2.01 hereto shall have the right to request an appeal hearing before the Board.

B. Such appeal hearing shall include but not be limited to the review of the following:

1. The application of the School Impact Fee pursuant to § 2.01 hereto.

2. Denial of an Independent Fee Calculation pursuant to § 3.03 hereto.

3. Denial of an offset or credit pursuant to § 3.04 hereto.

C. Except as otherwise provided in this Ordinance, the Applicant shall request such appeal hearing within thirty (30) days of the following, whichever is applicable:

1. Payment of the School Impact Fee; or

2. Denial of an Independent Fee Calculation, offset or credit.

3. A change in circumstances that requires payment of the School Impact Fee.

D. Failure to request an appeal hearing within the time provided shall be deemed a waiver of such right.

E. The request for an appeal hearing shall be filed with the Board through the Administrator. The request shall contain the following:

1. The name and address of the Applicant or successor in interest; and

2. The legal description of the property in question; and

3. If paid, the date the School Impact Fee was paid with a copy of the original receipt or cancelled check; and

4. A statement of the reasons why the hearing is requested and supported by documentation and exhibits as to why the School Impact Fee should not be paid; and

5. A filling fee as established by the Board and amended from time to time.

F. Upon receipt of such request, the Administrator shall schedule an appeal hearing as a Departmental Matter before the Board at a regularly scheduled meeting or a special meeting called for the purpose of conducting such hearing and shall provide the Applicant written notice of the time and place of the hearing. The Administrator shall also notify the School Board, being an interested party, of any such appeal hearings. The appeal hearing shall be held within forty-five (45) days of the date that the request for such hearing was properly filed.

G. Such hearing shall be conducted in a manner designed to obtain all information and evidence relevant to the requested hearing. Formal rules of civil procedure and evidence shall not be applicable; however; the appeal hearing shall be conducted in a fair and impartial manner with each interested party having an opportunity to be heard and to present information and evidence. The Board shall make the final determination. If possible, the Board shall make known its determination at the end of the hearing. A determination shall be in writing and issued within thirty (30) days of the hearing.

ARTICLE IV - ESTABLISHMENT OF SCHOOL IMPACT FEE FUND, APPROPRIATION OF IMPACT FEE FUND, AND REFUNDS4.01 School Impact Fe e Fund.

The County shall establish a School Impact Fee Fund for School Impact Fees. Such Fund shall clearly be identified as monies collected as School Impact Fees. All School Impact Fees collected by the County shall be deposited into the School Impact Fee Fund. The Cities shall establish similar funds and deposit School Impact Fees into such funds.4.02 Appropriation of School Impact Fee Funds.

A. In General. School Impact Fees shall be appropriated for School Facilities necessitated by new Residential Construction and for the payment of principal, interest and other financing costs on contracts, bonds, notes or other obligations issued by or on behalf of the County or the School Board to finance such School Facilities.

B. School Impact Fees shall, upon receipt by the County, be deposited into the School Impact Fee

Fund. The School Impact Fees shall remain in the Fund until transferred to the School Board pursuant to this section.

1. Annually the County shall transfer to the School Board the School Impact Fees collected and deposited into the Fund during the previous year. The first annual period shall be March 1, 2001 to February 28, 2002. All interest earned on the School Impact Fee Fund shall be income to the Clerk of Circuit Court. Compensation and timing and procedure for disbursement of such compensation for the Clerk beyond February 28, 2002 shall be addressed in the Intergovernmental Agreement.

2. The School Impact Fee amount transferred by the County to the School Board shall be reduced by a sum of 2.5% reflecting the administrative cost of this Ordinance to the County.

C. School Impact Fees shall, upon receipt by the Cities, be deposited into the funds established by the Cities for School Impact Fees. The School Impact Fees shall remain in these funds until transferred to the School Board pursuant to this section.

1. Prior to the 15th day of each month, the Cities shall transfer to the School Board the School Impact Fees collected and deposited into the Fund during the previous calendar month.

2. The School Impact Fee amount transferred by the Cities to the School Board shall be reduced by a sum of 2.5% reflecting the administrative cost of this Ordinance to the Cities.

D. The School Impact Fee monies transferred to the School Board from the County and the Cities shall be deposited into an account, i.e., the School Facilities Account, established by the School Board and held and maintained separate from all other accounts of the School Board.

E. The monies transferred from the School Impact Fee Fund shall be used by the School Board solely to provide School Facilities which are necessitated by new Residential Construction, consistent with and as set forth in subsection D, below, and shall not be used for any expenditure that would be classified as an operating expense, routine maintenance or repair expense. It is the intent of the Board that all future School Facilities projects funded by School Impact Fee monies be economically viable without failing to meet the established level of service standards. The School Board shall establish and implement necessary accounting controls to ensure that all School Impact Fees are properly deposited, accounted for and appropriated in accordance with this Ordinance and any other applicable legal requirements.

F. The School Board shall use transferred School Impact Fee Fund monies for the following:

1. Costs of School Sites; and

2. School Building Costs; and

3. Relocatable Classroom Costs; and

4. Building Contents Costs; and

5. Costs of Non-Building Improvements; and

6. Costs of Vehicles.

G. Additionally, School Impact Fee Fund monies may be used for the following:

1. repayment of monies borrowed from any budgetary fund of the County, or the School Board subsequent to the effective date of this Ordinance, where such borrowed monies were used to fund growth necessitated capital improvements to School Facilities as provided herein; provided, however, that the intent of this provision is not to allow the use of School Impact Fees as a pledge for any bonds;

2. payment of principal and interest, necessary reserves and costs of issuance under any bonds or other indebtedness issued by the County or the School Board to fund growth-necessitated

improvements to the School System subsequent to the effective date of this Ordinance; provided, however, that the intent of this provision is not allow the use of School Impact Fees as a pledge for any such bonds.

H. The School Board shall provide an annual accounting to the County and the Cities in a report format containing a summary of the School Impact Fees transferred to the School Board during the previous year and a detailed description of the uses and expenditures for which the net School Impact Fee revenue was expended during the preceding year. At a minimum the report shall contain the following:

1. the projects funded in whole or in part with the School Impact Fee Funds; and

2. the location of the projects; and

3. the capacity in number of students served by the projects; and

4. the square footage of each project; and

5. the use of other funding sources; and

6. the ratio of existing need to the need created by new Residential Construction subsequent to the enactment of this Ordinance.

I. Annually the County shall hire and the School Board shall fund an auditor to review the report and the expenditure of the School Impact Fees.

4.03 Refunds by the School Board.

A. Cancellation or Expiration of Building Permit. An Applicant or successor in interest who has paid a School Impact Fee for new Residential Construction for which the Building Permit or tie-down permit has expired or been cancelled prior to commencement of the School Facilities impact construction for which the Building Permit or tie-down permit was issued, and no work having been done on the new Residential Construction shall be eligible to request a refund from the School Board of School Impact Fees paid. Requests must contain the following:

1. documentation evidencing the expiration or cancellation of the Building Permit or tie-down permit; and

2. documentation evidencing that the School Facilities construction has not commenced; and

3. requests for a refund shall include all information required in § 4.03.D., as appropriate, and shall be submitted to the School Board for approval.

B. Failure of School Board to Use the School Impact Fee Funds Within Time Limit. The Applicant or a successor in interest may request a refund from the School Board of School Impact Fees paid by an Applicant if the School Board has failed to use or appropriate the School Impact Fees collected from the Applicant within the time limits as follows:

1. encumbered prior to the end of the fiscal year immediately following the fifth anniversary of the date upon which such fees were paid; or

2. expended prior to the end of the fiscal year immediately following the eighth anniversary of the date upon which such fee were paid.

3. for purposes of this section, fees collected shall be deemed to be spent or encumbered on the basis of "the first fee in shall be the first fee out."

4. refunds shall be made only in accordance with the following procedure:

a. the Applicant or a successor in interest shall request the refund within one (1) year following the end of the calendar year immediately following five (5) or eight (8) years from the date on which the fee was received; and

b. description and documentation of the School Board's non-use of the School Impact Fees; and

c. requests for a refund shall include all information required in § 4.03.D., as appropriate, and shall be submitted to the School Board for approval.

C. Abandonment of Development After Initiation of Construction. An Applicant, or successor in interest, who has paid a School Impact Fee for new Residential Construction for which a Building Permit or tie-down permit has been issued and pursuant to which construction has been initiated, may be eligible for a refund from the School Board of School Impact Fees paid if all of the following apply:

1. construction must have been abandoned prior to issuance of a Certificate of Occupancy or the final inspection; and

2. the Applicant or successor in interest shall not be eligible for a refund unless the uncompleted building is completely demolished pursuant to a valid demolition permit or the mobile home removed; and

3. requests for refunds shall be by written request made within sixty (60) days following demolition, or removal as applicable, of the structure; and

4. requests for a refund shall include all information required in § 4.03.D. , as appropriate, and shall be submitted to the School Board for approval.

D. Requests for refunds must be made by written request to the Superintendent within the time limits as established herein. The Applicant, or successor in interest, shall submit:

1. a notarized sworn affidavit stating that the individual requesting the refund is the Applicant or the successor in interest to the real property on which the School Impact Fee was paid; and

2. name and address; and

3. the location of the property which was the subject of the Building Permit and/or Certificate of Occupancy and/ or final inspection; and

4. the date the Building Permit and/or Certificate of Occupancy was issued; or the date of expiration, or that it was declared to be invalid; and

5. the amount of the School Impact Fee paid and copies of original receipts or cancelled checks evidencing such payments; and

6. a copy of the completed demolition permit if applicable.

E. Upon receipt of a completed request for a refund, the Superintendent shall review the request and documentary evidence submitted by the Applicant as well as such other information and evidence as may be deemed relevant. After complete verification and satisfaction of the requirements, the School Board shall refund the School Impact Fee from the School Board's School Facilities Account, as established pursuant to § 4.02.

ARTICLE V - CONFLICT

To the extent of any conflict between any other County ordinances and this Ordinance, this Ordinance shall be deemed to
be controlling.

ARTICLE VI - SEVERABILITY

A. If any section, subsection, sentence, clause, phrase or portion of these Procedures is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such section, subsection, sentence, clause, phrase or portion of these procedures shall be deemed to be a separate, distinct and independent provision and such holding shall not affect the validity of the remaining provisions of these procedures nor impair or nullify the remainder of such Procedures which shall continue in full force and effect.

B. If the application of any provision of these procedures to any new Residential Construction is declared to be invalid by a decision of any court of competent jurisdiction, the intent of the Board is that such decision shall be limited to the specific new Residential Construction immediately involved in the controversy, action or proceeding in which such decision of invalidity was rendered. Such decision shall not affect, impair, or nullify these procedures as a whole or the application of any provision of these procedures to any other Residential Construction.

ARTICLE VII – INCLUSION IN CODE

It is the intent of the Board of County Commissioners that the provisions of this Ordinance shall become and be made a part of the Pasco County Code of Ordinances, and that the sections of this Ordinance may be renumbered or relettered and the word "ordinance" may be changed to "section," "article," "regulation," or such other appropriate word or phrase in order accomplish such intentions.

ARTICLE VIII – EFFECTIVE DATE

A certified copy of this Ordinance shall be filed with the Department of State by the clerk to the Board within ten (10) days after adoption. This Ordinance shall take effect upon filing with the Department of State.

ADOPTED this ____ day of _____, 2001.

(SEAL)

ATTEST: BOARD OF COUNTY COMMISSIONERS

BY:_____ BY:_____

JED PITTMAN, CLERK STEVE SIMON, CHAIRMAN

APPROVED AS TO LEGAL FORM AND SUFFICIENCY
OFFICE OF THE COUNTY ATTORNEY

BY:_____

ATTORNEY

School Impact Fees

Pasco County, Florida

April 12, 2000

Prepared under subcontract to

Freilich, Leitner & Carlisle

By

Tischler & Associates, Inc.

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Executive Summary

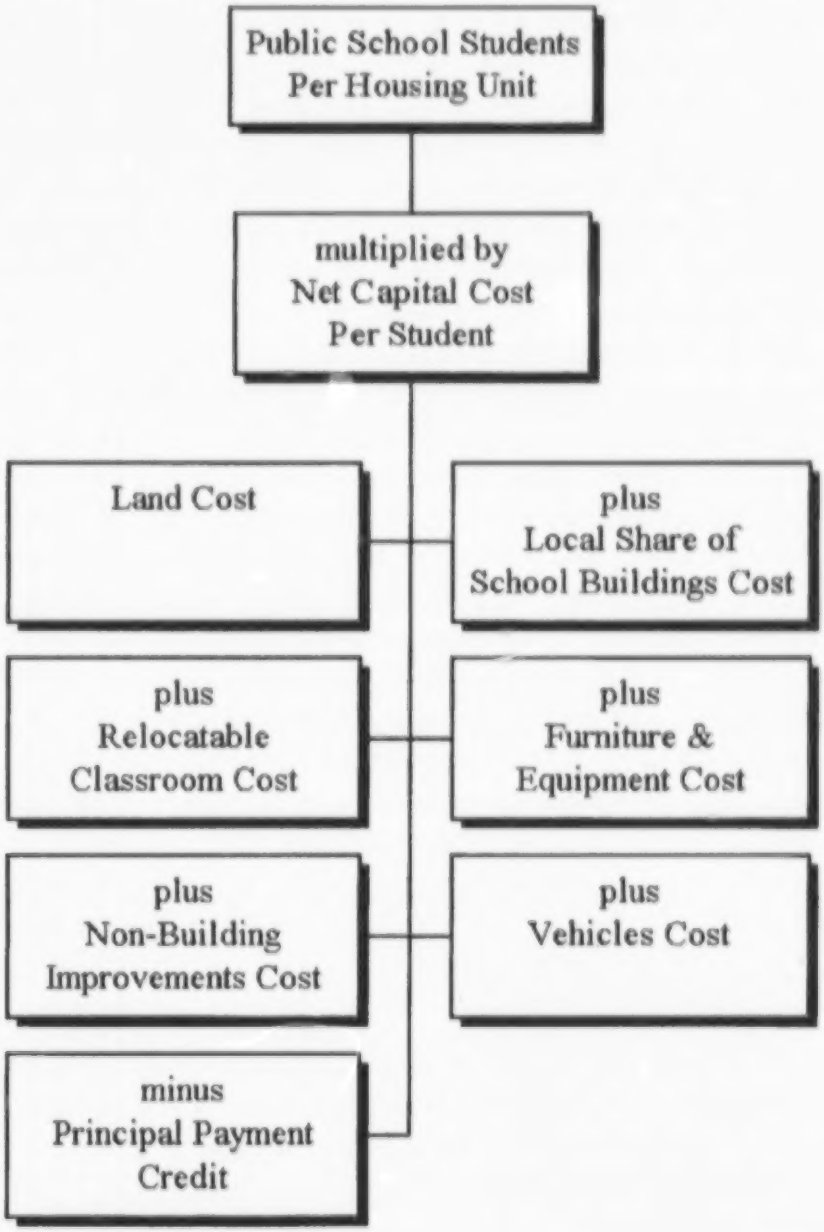
Tischler & Associates, Inc. (TA), as a subcontractor to the law firm of Freilich, Leitner & Carlisle (FLC), has calculated school impact fees for Pasco County, Florida. Impact fees are one-time payments that are used to construct system improvements needed to accommodate new development. Impact fees for the School District of Pasco County are proportionate to the school capital facility service demands of new development. The impact fee methodology establishes an equitable allocation of the costs in comparison to the benefits received, as indicated by planned capital improvements by the School District.

The school impact fee methodology is based on current public school student generation rates, local costs, and level of service standards. Figure 1 illustrates the methodology used to calculate the fee. The basic formula used to derive the impact fees is to multiply student generation rates by the net capital cost of public schools per student. Impact fees will address the cost of six different types of facilities, including school sites, school buildings, relocatable classrooms, furniture and equipment, non-building improvements (e.g., parking lots and outdoor sports facilities) and support vehicles used by the School District. Based on the incremental expansion

cost methodology, the school impact fee methodology includes a credit for future principal payments on existing General Obligation bonds.

The front section of this report discusses development projections and student generation rates used in the impact fee calculations. In the middle section of the report is documentation of each cost factor and Level-Of-Service (LOS) standard for the Pasco County school impact fees. The final section of this report discusses implementation and administration of the fees.

Figure 1: Public School Impact Fee Methodology Chart


Public School Students Per Housing Unit
multiplied by Net Capital Cost Per Student
Land Cost
plus Local Share of School Buildings Cost
plus Relocatable Classroom Cost
plus Furniture & Equipment Cost
plus Non-Building Improvements Cost
plus Vehicles Cost
minus Principal Payment Credit

Based on the above methodology, the maximum supportable school impact fees for Pasco County are shown in Figure 2 below.

Figure 2: School Impact Fee Schedule for Pasco County

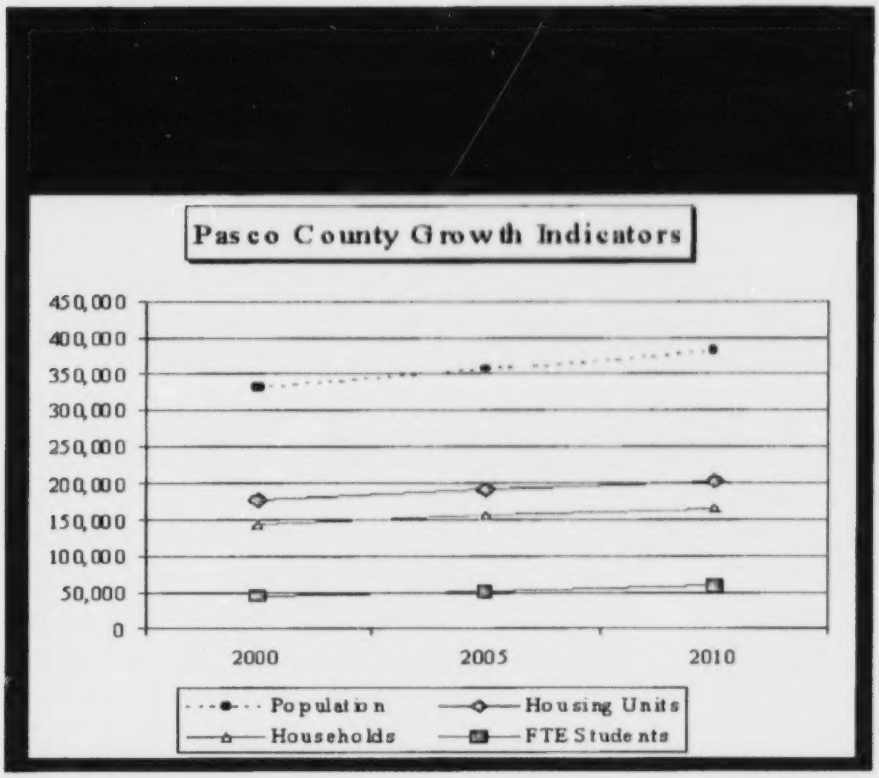
Maximum Supportable Impact Fee	Per Ho
Single Family Detached	
Mobile Home	
All Other Residential	

Demand Generators

The primary indicators of the need for additional, growth-related school facilities are population and student projections. To project school impact fee revenue, TA obtained the medium-range population projections for Pasco County, as published by the Bureau of Economic and Business Research (BEBR). As shown in Figure 3, Pasco County is expected to have an average population growth rate of 1.5% per year from 2000 to 2010. TA used 1990 census data for Pasco County, indicating an average of 2.26 persons per household, to convert the population data to households. Due to a significant number of seasonal housing units in Pasco County, the residential vacancy in 1990 was approximately 18%. TA used this vacancy rate to convert household data into housing units. The school impact fees use a conservative approach whereby student generation rates are based on public school students, not school-aged children, and the estimated number of housing units, not households.

Projected Full Time Equivalent (FTE) students through 2005 were obtained from the Florida Department of Education. TA used a linear projection method to extend the projected number of students through the year 2010. As shown above in Figure 3, public school students are expected to increase at a higher growth rate than the overall population.

Figure 3 – Pasco County Growth Indicators



Public School Students per Housing Unit

For the initial draft of the school impact fees for Pasco County, TA has adjusted the aggregate, public school generation rates by type of housing, from the 1997 study by James Nicholas, to the current FTE enrollment in Pasco County. Although the data were not available in time for this draft report, TA has requested 1990 data from the U.S. Bureau of the Census to determine the number of public school students by type of housing and type of school. As shown in Figure 4, the estimated number of students in 2000, as derived from the estimated number of housing units and the 1990 multipliers, is higher than the actual FTE enrollment in 2000 of 46,205 students. After proportionately reducing the student generation rates, the adjusted multipliers yield the actual number of students when multiplied by the housing unit estimates.

Figure 4 - Student Generation Rates

	Elementary	*Middle*	*High*	*All Grades**
Single Family Detached				0.309
Mobile Home				0.233
All Other Residential				0.136

Estimated Public School Students Per Housing Unit in 2000

	Housing Units	*Estimated Students*	*Actual FTE Students*	*Adjusted Multipliers*
Single Family Detached	109,375	33,797		0.304
Mobile Home	42,339	9,865		0.229
All Other Residential	24,698	3,359		0.134
	176,411	47,021	46,205	

* Public school students by unit type in 1990 from Educational Facilities Impact Fees, 10/97.

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In the planning process for new public schools, it is important to realize that students living in new housing units do not account for the total increase in school enrollment. In the following projection of students anticipated from new development, TA used the 1990 household mix in Pasco County of 62% single-family detached units, 24% mobile homes and 14% for all other housing types. As shown in Figure 5, new development only accounts for approximately 55% of the total increase in FTE students. The remaining 45% is from natural increase as children already born in Pasco County become old enough to enter public schools. If the increase in public school students were only attributable to new development, then student generation rates would be almost double the amounts discussed above. However, the cohort-survival projection method used by school planners reveals that enrollment increases cannot be attributed solely to in-migration of additional families to Pasco County.

Figure 5 – Student Increase Due to New Development

Pasco County, Florida		Year =>	1	2	4	6	8	10
		2000	2001	2002	2004	2006	2008	2010
	DEMAND PROJECTIONS (cumulative)							
P	POPULATION	331,800	336,880	341,960	352,120	362,140	372,020	381,900
H	HOUSEHOLDS	144,092	146,340	148,588	153,083	157,517	161,888	166,260
RT	*Total Residential Units*	176,411	179,163	181,915	187,419	192,847	198,199	203,552
R1	Single Family Detached	109,375	111,081	112,787	116,200	119,565	122,884	126,202
R2	Mobile Home	42,339	42,999	43,660	44,981	46,283	47,568	48,852
R3	All Other Residential	24,698	25,083	25,468	26,239	26,999	27,748	28,497
DB1	FTE Students	46,196	47,575	48,781	51,268	53,954	56,622	59,290
DB2	Students from New SFD	0	519	1,037	2,075	3,098	4,107	5,115
DB3	Students from New MH	0	151	302	605	903	1,197	1,492
DB4	Students from New Other Res	0	52	103	207	308	409	509
DB5	Total Students from New Res	0	722	1,443	2,886	4,309	5,713	7,116
DB6	FTE Student Increase	0	1,379	2,585	5,072	7,758	10,426	13,094
DB7	Pct of Students from New Res	0.0	52%	56%	57%	56%	55%	54%

Pasco County Public School Impact Fees

The recommended public school impact fees are based on local data and existing level of service standards. These factors are explained in the following paragraphs and tables.

Building and Site Area Standards

Figures 6, 7 and 8 provide inventories of existing public schools in Pasco County. The data contained in these tables are used to derive LOS standards for school sites, buildings and relocatable classrooms. The LOS standards are then used to determine capital costs per student in the impact fee calculations. According to the 1998 Educational Plant Survey the recommended standards for school buildings are 128 square feet per elementary student, 165 square feet per middle school student and 173 square feet per high school student. The current building area LOS standards in Pasco County are 105 square feet per elementary student, 112 square feet per middle school student and 128 square feet per high school student. Based on TA's experience, jurisdictions usually conclude that it is better to adopt impact fees based on current standards rather than desired levels of service. The latter approach creates existing deficiencies that must be corrected in a reasonable time frame from non-impact fee funding.

As indicated in Figure 6, elementary school buildings have 2.34 million square feet of floor area. In the current school year, there are 22,378 FTE elementary students enrolled. Dividing the total building area by the number of students yields a standard of 105 square feet of school building

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per elementary student. The average elementary school site in Pasco County is 21 acres. Also, the average elementary school has seven relocatable classrooms.

Figure 6 – Inventory of Elementary Schools

Elementary School	Site Acreage	Building Sq Ft	Relocatable Classrooms	Permanent Bldg Student Capacity	SY99-00 FTE
Anclote	15	64,271	13	647	891
Calusa	15	71,062	5	747	843
Centennial	20	87,837	2	683	575
Cotee River	34	110,847	2	807	888
Cox	21	67,491	12	479	427
Cypress	40	58,364	2	622	670
Deer Park	25	79,056	7	695	872
Denham Oaks	30	88,629	0	808	876
Fox Hollow	25	76,436	20	643	1,096
Giella	20	89,462	0	747	545
Gulfside	15	72,122	2	604	753
Hudson	15	77,250	14	742	855
Lacoochee	20	79,168	5	756	467
Lake Myrtle	15	98,373	7	792	952
Locke	21	86,153	12	830	807
Marlowe	23	81,042	0	746	508
Moon Lake	36	79,598	5	601	516
Northwest	19	81,122	6	736	793
Pasco	11	78,124	10	729	691
Quail Hollow	20	63,680	0	656	531
Richey	14	66,492	5	663	638
San Antonio	17	74,150	7	706	806
Sand Pine	26	81,482	6	703	801
Sanders	27	85,038	0	713	650
Schrader	15	57,943	17	502	853
Seven Springs	18	77,123	18	709	1,153
Shady Hills	15	67,007	0	602	563
Taylor	36	81,675	5	703	689
West Zephyrhills	14	83,003	0	806	697
Woodland	15	78,141	25	803	973
Total	637	2,342,141	207	20,980	22,378
Average	21	78,071	7	699	746
Standard Per FTE	0.0285	105	0.0093		

Current data on middle schools are shown in Figure 7. Middle schools have a total building area 1.09 million square feet. Based on the current enrollment of 9,708 FTE students, the current standard is 112 square feet of building per middle school student. Pasco County has acquired 250 acres of land for middle schools, or an average of 31 acres per site. On average, there are 11 relocatable classrooms per middle school.

Figure 7 – Inventory of Middle Schools

Middle School	Site Acreage	Building Square Feet	Relocatable Classrooms	Permanent Bldg Student Capacity	SY99-00 FTE
Bayonet Point	25	133,209	20	1,215	1,381
Gulf	20	119,084	11	1,085	977
Hudson	34	140,644	17	1,256	1,312
Pasco	20	113,694	11	818	895
Pine View	28	137,926	12	1,266	1,302
Seven Springs	69	168,792	2	1,456	1,567
Stewart	9	125,793	7	967	1,041
Weightman	45	146,293	6	1,213	1,233
Total	250	1,085,435	86	9,276	9,708
Average	31	135,679	11	1,160	1,214
Standard Per FTE	0.0258	112	0.0089		

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Figure 8 provides an inventory of high schools in Pasco County. The high school buildings have a combined floor area of 1.71 million square feet. Dividing the total building area by the current enrollment yields a standard of 128 square feet per high school student. High school sites are over twice as large as middle school sites. The average high school site is 65 acres. The current average is nine relocatable classrooms per high school.

Figure 8 – Inventory of High Schools

High School	*Site Acreage*	*Building Square Feet*	*Relocatable Classrooms*	*Permanent Bldg Student Capacity*	*SY99-00 FTE*
Gulf	40	221,441	8	1,749	1,851
Hudson	40	182,796	2	1,580	1,421
Land O' Lakes	105	183,879	16	1,528	1,673
Pasco	79	196,134	11	1,277	1,236
Ridgewood	45	185,071	20	1,459	1,759
River Ridge	125	370,931	6	3,217	3,205
Wesley Chapel	55	166,969	0	1,618	832
Zephyrhills	27	203,437	9	1,356	1,358
Total	516	1,710,658	72	13,784	13,335
Average	65	213,832	9	1,723	1,667
Standard Per FTE	0.0387	128	0.0054		

Cost of School Sites

As indicated in Figure 9, the average cost per acre for school sites acquired over the past ten years is approximately $25,000 per acre. School District staff provided extensive documentation of the costs that are summarized below.

Figure 9 – School Site Purchases Over the Past Ten Years

School	*Year*	*Cost*	*Acres*	*Cost Per Acre*
Seven Springs Elementary	1989	$511,455	18.56	$27,557
Fox Hollow Elementary	1989	$404,156	25.00	$16,166
Seven Springs Middle	1992	$1,822,635	124.47	$14,643
Coffee River Elementary	1994	$837,643	35.10	$23,864
Denham Oaks Elementary	1994	$668,380	29.88	$22,369
Irvin Alt Education Center	1995	$89,370	10.00	$8,937
C. W. Taylor Elementary	1996	$417,598	37.03	$11,277
Sand Pine Elementary	1996	$198,589	26.27	$7,560
Marlowe Elementary	1998	$1,443,360	22.00	$65,607
Elementary B / Middle BB	1999	$1,817,614	31.00	$58,633
Elementary C	1999	$1,463,957	10.57	$138,501
Middle A A	2000	$208,054	25.00	$8,322
TOTAL		$9,882,811	394.88	$25,027

School Buildings Cost

According to the 1998 Educational Plant Survey for Pasco County, cost estimates for new construction are $105 per square foot for elementary schools, $114 per square foot for middle schools and $127 per square foot for secondary schools. These cost factors reflect the total cost of building construction, which must be reduced to the local share for the purpose of deriving school impact fees. Exhibit 5 in the Educational Plant Survey provides five-years of historical data on state and local funding of capital expenditures. From 1993 through 1997, Pasco County provided approximately 31% of the capital funding. However, the State of Florida has recently increased funds for new school construction through the Classrooms First lottery revenue bonds and the Effort Index Grant. According to the current School District budget, local sources will

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provide 26% of total revenues for capital projects.

Relocatable Classrooms Cost

School District staff determined that Pasco County is currently spending approximately $33,000 to construct and set up a relocatable classroom. The cost of a relocatable classroom is about $45 per square foot, or less than half of the cost of permanent school space. The above inventories by type of school indicated the average elementary school has seven relocatable classrooms, the average middle school has eleven relocatable classrooms and the average high school has nine relocatable classrooms.

Building Contents Cost

Pasco County Schools maintains an extensive database of fixed assets, which is summarized in the Comprehensive Annual Financial Report (CAFR). School impact fees will include a cost factor for building contents that includes the following types of fixed assets: furniture, fixtures and equipment, audio-visual materials and computer software. According to the CAFR for the fiscal year ending 6/30/99, building contents have a cumulative original cost of approximately $41.45 million. Compared to the cost of buildings, as indicated by the fixed assets statement, building contents represent approximately 12% of the building construction cost, which is less than the 15% multiplier that is commonly used to estimate costs for furniture and equipment. Dividing the cost of building contents by the number of students in 1999 (i.e., 44,616 FTE) yields an average cost of $928 per student.

Cost of Non-Building Improvements

The fixed assets statement from the FY99 CAFR also indicates that Pasco County Schools have spent approximately $19.53 million on improvements other than buildings. This category includes items such as parking lots and outdoor sports facilities. Based on the 1999 enrollment in Pasco County schools, the average cost of non-building improvements is $437 per student.

Cost of Vehicles

Motor vehicles represent another major capital cost item that must be provided by Pasco County in order to accommodate new development. According to fixed asset records, the current fleet of motor vehicles has an original cost of $17.13 million, or an average cost of $383 per FTE student. Impact fee revenue for vehicles may only be used to expand the School District fleet to meet growth-related needs. Operating and maintenance costs, as well as vehicle replacement costs, are not eligible for impact fee funding.

Credit for Future Revenues

A general requirement that is common to impact fee methodologies is the evaluation of credits. A revenue credit may be necessary to avoid potential double payment situations arising from the payment of a one-time impact fee plus the payment of other revenues that may also fund growth-related capital improvements. The determination of credits is dependent upon the impact fee methodology used in the cost analysis. There are three basic approaches used to calculate impact fees and each is linked to different credit methodology.

The first major type of impact fee method is a buy-in approach. This method is used for facilities that have adequate capacity to accommodate new development for at least a five to six year time frame, which is the typical horizon for a Capital Improvements Plan (CIP). The rationale for the buy-in approach is that new development is paying for its share of the useful life or remaining capacity of the existing facility. When using the buy-in approach, key questions for the evaluation of credits are whether new development has already contributed toward the cost of existing public facilities (i.e., a past revenue credit). Also, outstanding principal and interest payments are typically subtracted from the value of the asset that was oversized for new development.

The second basic approach used to calculate impact fees is the incremental expansion cost method. This method documents current LOS standards and it is best suited for public facilities that will be expanded incrementally in the future. Because Pasco County will continue to provide additional schools that are similar to those already in use, the incremental expansion cost method is appropriate for public schools. Because new development is required to provide front-end funding of school capacity, there is a potential for double payment of capital costs due to future principal payments on existing General Obligation bonds for schools. A credit is not necessary for interest payments because interest costs were not included in the impact fees.

The third basic approach used to calculate impact fees is the plan-based method. This method is based on future capital improvements needed to accommodate new development. The plan-based method may be used for public facilities that have commonly accepted service delivery standards to determine the need for future projects (e.g., water and sewer systems) or the jurisdiction plans to significantly increase its current LOS standards and it has a financially feasible strategy to cover the cost of existing deficiencies. If a plan-based approach is used to derive impact fees, the credit evaluations should focus on future bonds and revenues that will fund planned capital improvements.

Given the incremental expansion cost approach used to derive school impact fees, TA recommends a credit for future principal payments on existing General Obligation bonds, as shown in Figure 10. New residential units that pay school impact fees in the latter half of this calendar year will also contribute to future principal payments that will be paid from property tax revenue beginning in 2001. To account for the time value of money, annual principal payments per student are discounted using a net present value formula.

Figure 10 – Principal Payment Credit Per Student

Year	*Series 1973*	*Series 1991*	*2000 Bond Refinancing*	*Students (FTE)*	*Credit Per Student*
2001	$1,000,000	$3,910,000	$100,000	47,575	$105
2002	$1,050,000		$4,240,000	48,781	$108
2003			$4,435,000	50,020	$89
2004			$4,635,000	51,268	$90
2005			$4,850,000	52,607	$92
2006			$5,080,000	53,954	$94
2007			$5,320,000	55,288	$96
TOTAL	$2,050,000	$3,910,000	$28,660,000		$675
				Discount Rate	6%
				Net Present Value	$541

The key factors used to derive school impact fees are summarized in Figure 11. Student generation rates (i.e., public school students by type of housing) are multiplied by the net capital cost per student to yield the maximum supportable impact fee by type of housing.

Figure 11 - Maximum Supportable School Impact Fee Calculations

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	Type of School			
	Elementary K-5	*Middle 6-8*	*High 9-12*	*TOTAL*
Public School Students Per Housing Unit				
Single Family Detached				0.304
Mobile Home				0.229
All Other Residential				0.134

Level Of Service Standards				
Acreage Per Student	0.0285	0.0258	0.0387	
Land Cost Per Acre	$25,000	$25,000	$25,000	
Land Cost Per Student	$712	$644	$967	$768
Square Feet Per Student	105	112	128	
Total Building Cost Per Square Foot	$105	$114	$127	
Local Share of Building Construction Cost	26%	26%	26%	
Building Construction Cost Per Student	$2,871	$3,330	$4,257	$3,372
Relocatable Classrooms Per 1,000 Students	9.3	8.9	5.4	
Cost Per Relocatable Classroom	$33,000	$33,000	$33,000	
Relocatable Classroom Cost Per Student	$305	$292	$178	$266
Building Contents Costs Per Student				$928
Non-Bldg Improvements Cost Per Student				$437
Vehicles Cost Per Student				$383
Principal Payment Credit Per Student				($541)
Net Capital Cost Per Student				$5,613

Maximum Supportable Impact Fee	Per Housing Unit
Single Family Detached	$1,706
Mobile Home	$1,285
All Other Residential	$752

Cash Flow Analysis

The cash flow analysis documents projected capital costs and revenues for public schools based on the growth forecast for Pasco County. Actual costs and revenues will vary with fluctuations in building permit activity. Also, the projected capital costs due to new development are only a portion of total capital projects, which may include renewal and replacement items (e.g., putting a new roof on an existing school).

Figure 12 indicates the projected need for school sites, building space and relocatable classrooms due to new residential development. LOS standards used to calculate the school fees were also used to project the need for capital improvements. New development creates a demand for basically one additional elementary school each year.

Figure 12 – School Facilities Needed Due to New Development

Pasco County, Florida		1 2001	2 2002	4 2004	6 2006	8 2008	10 2010	
Cumulative Facilities Needed								
C1	School Acreage	22	44	88	131	174	216	
C2	Sch Bldg Sq Ft	80,257	160,514	321,029	479,331	635,422	791,513	
C3	Relocatable Classrooms	6	11	23	34	45	56	
Additional Facilities Needed								Total
C1	School Acreage	22	22	22	21	22	21	216
C2	Sch Bldg Sq Ft	80,257	80,257	80,257	78,045	78,045	78,046	791,513
C3	Relocatable Classrooms	6	5	6	5	5	5	56

As shown in Figure 13, annual school impact fee revenue is expected to average $3.99 million over the next ten years. The six types of capital costs shown below correspond to the individual

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cost components in the school impact fee calculations. The table below only indicates the local cost of facilities (i.e., paid for by Pasco County) needed to accommodate new development. As discussed in the section on Demand Generators, new development only accounts for approximately 55% of the total increase in FTE students. The remaining 45% is from natural increase as children already born in Pasco County become old enough to enter public schools.

The fiscal deficits are due to the required principal payment credit that reduced the maximum supportable impact fees by approximately 9%. In following table, years 3, 5, 7 and 9 are not displayed so that the cash flow summary could be printed on a single page.

Figure 13 - Net Capital Facilities Cash Flow Summary

Pasco County, Florida	BEBR Population Projections							
(Current $ in thousands)	1	2	4	6	8	10	Cumulative	Average
	2001	2002	2004	2006	2008	2010	Total	Annual
REVENUES FROM NEW DEVELOPMENT								
1 School Fee - SFD	$2,911	$2,911	$2,911	$2,831	$2,831	$2,831	$28,707	$2,871
2 School Fee - MH	$849	$849	$849	$825	$825	$825	$8,370	$837
3 School Fee - MF	$290	$290	$290	$282	$282	$282	$2,857	$286
Total Impact Fees	$4,049	$4,049	$4,049	$3,938	$3,938	$3,938	$39,934	$3,993
CAPITAL COSTS DUE TO NEW DEVELOPMENT								
School Sites	$550	$550	$550	$525	$550	$525	$5,400	$540
Permanent Buildings	$2,358	$2,358	$2,358	$2,293	$2,293	$2,293	$23,255	$2,325
Relocatable Classrooms	$198	$165	$198	$165	$165	$165	$1,848	$185
Building Contents	$670	$669	$669	$651	$651	$651	$6,604	$660
Non-Bldg Improvements	$316	$315	$315	$306	$307	$306	$3,110	$311
School Vehicles	$277	$276	$276	$268	$269	$268	$2,725	$273
Total Costs	$4,368	$4,333	$4,366	$4,208	$4,235	$4,208	$42,941	$4,294
NET CAPITAL FACILITIES CASH FLOW - Public Schools							*Current $ in thousands*	
Annual Surplus (or Deficit)	($319)	($284)	($317)	($271)	($297)	($271)	($3,007)	($301)
Cumulative Surplus (or Deficit)	($319)	($603)	($1,239)	($1,828)	($2,431)	($3,007)		

Implementation and Administration

TA recommends that Pasco County adhere to the following accounting practices. Impact fees should be placed in a separate fund and accounted for separately and only used for the purposes authorized by the Pasco County impact fee ordinance. Interest earned on the separate fund should be credited to the fund. School District staff should prepare an annual statement on impact fee collections and expenditures.

All costs in the impact fee calculations are given in current dollars with no assumed inflation rate over time. Necessary cost adjustments can be made as part of the recommended annual evaluation and update of fees. One approach is to adjust for inflation in construction costs by means of an index like the one published by Engineering News Record (ENR). This index could be applied against the adopted fee schedule. If cost estimates change significantly, Pasco County should redo the fee calculations.

If a specific development proposal is expected to have significantly different demand generators than those used in this study, the Pasco County School District may allow or require a developer to submit an independent impact fee analysis with adequate documentation of alternative factors. Administrative procedures for the independent analysis should be included in the ordinance that implements the impact fees.

Specific policies and procedures related to site-specific credits should be addressed in the ordinance that establishes the school impact fees. Project improvements normally required as

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part of the development approval process are not eligible for credits against impact fees. If a developer constructs or provides a system improvement that was included in the fee calculations, it will be necessary for Pasco County to either reimburse the developer or provide a credit against the fees in the area that benefits from the system improvement. The latter option is more difficult to administer because it creates unique fees for specific geographic areas. Based on TA's experience, it is better for the County to establish a reimbursement agreement with the developer that constructs a system improvement. The reimbursement agreement should be limited to a payback period of no more than ten years and the County should not pay interest on the outstanding balance. The developer must provide sufficient documentation of the actual cost incurred for the system improvement. Pasco County should only agree to pay the lesser of the actual construction cost or the estimated cost used in the impact fee analysis. If the County pays more than the cost used in the fee analysis, there will be insufficient fee revenue. Reimbursement agreements should only obligate Pasco County to reimburse developers annually according to actual fee collections from the benefiting area.

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